LYONS & FLOOD, LLP 65 West 36th Street, 7th Floor New York, New York 10018 (212) 594-2400

Attorneys for Defendant COSTAMARE SHIPPING CO. S.A.

UNITED STATES DISTRICT COURT SOUTHERN DISTRICT OF NEW YORK

UNIVERSAL LEAF TOBACCO CO.

ECF Case

Plaintiff,

07 Civ. 8391 (DAB)

-against-

RULE 7.1 STATEMENT

M/V MSC WASHINGTON, her tackle, boilers engines, etc; MEDITERRANEAN SHIPPING COMPANY S.A.; COSTAMARE SHIPPING CO. S.A. and HONAKER SHIPPING CO.,

Defendants.	
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Pursuant to Rule 7.1 of the Federal Rules of Civil Procedure, Edward P. Flood, a member of the Bar of this Court and a partner in the firm of Lyons & Flood, LLP, attorneys for Defendant COSTAMARE SHIPPING CO. S.A., certifies upon information and belief that said Defendant is not a publicly held corporation in the United States and that there are no corporate parents, subsidiaries, or affiliates of the Defendant which are otherwise publicly held in the United States.

Dated: December 11, 2007 New York, New York

> LYONS & FLOOD, LLP Attorneys for Defendant COSTAMARE SHIPPING CO. S.A., and

By:

Edward P. Flood (EPF-5797) 65 West 36th Street, 7th Floor New York, New York 10018

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